S.B. Civil Sales Tax Revision Pet. no.301/2007

Asst. Commercial Tax Officer, Ward-II Cirble, B, Ganganagar

vs

M/s. Nexico Pvt. Ltd., Ludhiyana (Punjab)

Date of order : 10.12.2007.

HON'BLE MR. PRAKASH TATIA, J.

Mr. VK Mathur]
Mr.Rishabh Sancheti], for the petitioner.

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The Tax Board held that owner of the goods is not covered under Section 78(5) of the RST Act and, therefore, cannot be held liable to pay penalty as it was matter of prior to 22nd March, 2002.

Several revision petitions have already been dismissed by this Court against such orders. Hence, this revision petition is also dismissed.

(PRAKASH TATIA), J.

c.p.goyal/-